

Finance (19548) Department.

N₂ SERIES.

G.O. No. 85

Dated 27-1-48

[Despatch Abstract.]

Advances of pay and T.A. on transfer - outstanding un-adjusted debits and credits under "objection Book Advances Other Officers " - Write off - Ordered.

OFFICE OF THE ACCOUNTANT-GENERAL,
MADRAS.

Fort St. George, Dated 15th January
1948.

No.T5A/OBA/21/1250.

Enclosures.

From

S.A.Vaneswar, Esq.,
ACCOUNTANT GENERAL,
M A D R A S.

To

The Secretary to the Government of Madras,
Finance Department, Fort St., George, Madras.

Sub: Advances of pay and travelling allowance on
transfer - outstanding unadjusted debits
and credits under "objection book advances -
other officers - S.A.21" - Proposals for
write off.

Sir,

I have the honour to state that, due to several factors the more important of which are detailed below, a large No. of debits and credits, has remained unadjusted for a long time, in spite of strenuous efforts to clear them. A stage has now been reached when further clearance has become impossible and it is no longer worthwhile pursuing the correspondence any further. A list of such unadjusted debits and credits, under the head of account referred to above, is enclosed. It will be seen that some of the items date as far back as 1941-42, and it is highly desirable, from the point of view of current work, to remove them from the objection books of this office.

2. The main reasons for the non-adjustment of debits and credits are detailed below:-

(a) Classification of debits and credits under incorrect heads of account; details not working up to the totals of debits or credits shown in the accounts; absence of adequate details in respect of the debits and credits appearing in Appendix B and Appendix BB of the treasury accounts to help tracing the relevant credits or debit items exhibition of debits and credits against wrong names and such other defects in the preparation of the treasury and other accounts.

(b) Long delays on the part of Treasury and other officers in replying to enquiries from this office.

(c) ~~Absence or~~ nonavailability of certain initial records in the departmental offices and in this office from which wanting information referred to in (a) above could be gathered in certain respects. This is particularly the case in respect of outstandings relating to the earlier years.

3. Abnormal increase in the volume of these transactions over the pre-war level, owing to the expansion of the Public Works Department, chiefly as a result of the war, and frequent transfer of Public Works Department/the 'Central', 'A. R.P.' Project Divisions etc., and vice versa. In many cases the new offices were manned by staff who were not familiar with the correct preparations of bills with all the particulars complete. Lack of details in bills led to the correct preparation of accounts (Vide para 2 (a) above). The tracing of Personnel to their Government departments, etc. such as

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credits of debits involved a large amount of correspondence costing much time and labour and progress of clearance was necessarily slow. In some cases the temporary offices opened during the war have been closed down and there was no means of getting the required information. Thus for one reason or other the adjustment of these items has reached the dead end and further pursuit of the outstandings was futile.

4. It will be seen from the list of outstandings of debits enclosed that the items relating to serial Nos. 1 to 3 & 5 of the Dr. statement are reported to have been recovered but it is not possible for this office to verify the credits either for want of documents or some other particulars which are now not forthcoming. Serial item no. (4) includes cases which are where this office has not been able to pursue the matter for lack of particulars of debits. Credits have also remained unadjusted as it has not been possible to trace the relevant debits against which they could be adjusted.

In the circumstances, I would request that orders of the Government may be obtained:-

(i) for the write off of the debit amounting to Rs. 3958-5-0 and

(ii) for the transfer of the credit of Rs. 2870-12-0 to the major head of XLVI Mis.' so that the items may be removed from the objection books of this office after carrying out the necessary transfer adjustments. If however, the correct adjustment of any of the items is traced later, necessary readjustments will then be made.

I have the honour to be,
Sir,
Your obedient servant,
Sd.....

ACCOUNTANT GENERAL.

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Finance (Expenditure)

Please see the letter from the Accountant General on pages 1-2 above.

In circumstances stated by the Accountant General sanction may be accorded for the write off of the debit (Rs.3958-5-0) and the transfer of the credit (Rs.2870-12-0) to "XLVI Misc"

A draft order is submitted.

Sd.....
26-1-48.

ANALYSIS OF DEBITS AND CREDITS TO END OF 1944-45

No.	Particulars.	1941-42-43	1943-44	1944-45
I	<u>DEBITS.</u>			
(1)	Recoveries reported to have been effected but credits not traceable.	598-13- 0	590- 9- 0	1122-11- 0
(2)	Adjustment T.A. bills presented at Treasury but adjustment not shown in the accounts	59-1- 0	28- 4- 0	54- 5- 0
(3)	Credits taken to P.W Remittances but not traceable.	1- 8- 0	5-11- 0	
(4)	Particulars of debits not traceable.	339-15- 0	230- 0- 0	73- 0- 0
(5)	Recoveries credited to ~~Education~~ Evacuation advances not traceable	44- 0- 0	30- 8- 0	..
(6)	Recoveries not traceable even after ~~corresp~~ correspondence.	80- 0- 0	375- 4- 0	324-12- 0
	Total.	1123- 5- 0	1260- 4- 0	1574-12- 0
	<u>Total Debits.</u>		<u>3958- 5- 0</u>	
II	<u>CREDITS.</u>			
(1)	Credits relating to Evacuation Advances wrongly shown under this head for which debits are not traceable.	4- 0- 0	43- 0- 0	210- 0- 0
(2)	Particulars of debits not traceable.	521- 2- 0	397-14- 0	1601- 5- 0
(3)	Particulars of credits inadequately furnished	30-15- 0	(-)15-14- 0	78- 7- 0
	Total.	556- 1- 0	424-15- 0	1889-12- 0
	<u>Total Credits.</u>		<u>Rs.2870-12-0</u>	

GOVERNMENT OF MADRAS.

Abstract.

Advances of pay and travelling allowance on transfer-
Outstanding unadjusted debits and credits under "objection
Book Advances - Other Officers" - Write off - Ordered.

G.O.Ms. 85 Finance Department. dated 27-1-1948
Read the following:

From the Accountant General No T5A/OBA/21/1250
dated 15-1-1948.

O R D E R :

In the circumstances stated by the Accountant General in his letter cited, sanction is accorded for the write off of the unadjusted debit amounting to Rs.3958-5-0 (Rupees three thousand ~~ninty~~ nine hundred and fifty eight and annas five only) and for the transfer of the credit of Rs. 2870-12-0 (Rupees Two thousand eight hundred and seventy and annas twelve only), outstanding under "objection Book advances - Other offices - S.A.21" to the major head "XLVI - Miscellaneous".

2. If; however, the correct adjustment of any of the items is traced later, necessary adjustments should then be made.

Sd.....
Secretary to Government.
26-1-48

To the Accountant General,
Madras.

/True copy/

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[Signature]
Superintendent,
Madras Record Office.

[Signature]
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